EXHIBIT A

HH&K

Hinman, Howard & Kattell

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ATTORNEYS

Unsecured Creditors Committee 3421 Old Vestal Road Vestal, NY 13850 March 15, 2018 Matter ID #: 080236-0000001

Statement #: 1291597

Re: The Vellano Corporation Bankruptcy

This is our statement for services rendered. To arrange to pay by credit card via telephone, please call (607) 231-6922. If you have questions regarding your statement, please contact the attorney with whom you work, or contact the billing department at (607) 231-6986.

SERVICES			
10/02/2017	HDM	Prepare for conference; attend conference; begin work on papers	1.50
10/02/2017	HDM	Work on appointment papers.	0.50
10/02/2017	DRN	Telephone conference with unsecured creditors committee regarding status of matter, strategy for handling going forward; Conference with HMervis to discuss strategy for handling action going forward	1.20
10/03/2017	KB	Work on Notice of Appearance, Application to Appoint and Order for Creditor Committee Attorney.	1.70
10/03/2017	HDM	Work on appointment; work on opposition	1.00
10/03/2017	HDM	Conference with Donato re: examination.	0.30
10/04/2017	KB	Office conference with Attorney Mervis; work on Application; draft retainer letter; revisions; scan and e-mail to Committee members.	1.70
10/04/2017	HDM	Work on papers, application and opposition to submit papers.	1.50
10/05/2017	CRB	Re: Bankruptcy Matter: Research regarding Marshaling of Assets Doctrine; Compile cases for HDM regarding the same.	1.00
10/05/2017	KB	Office conference with Attorney Mervis regarding Affirmation.	0.30
10/05/2017	KB	Revisions to Application and Retainer Letter; e-mail to all parties.	0.50
10/05/2017	KB	Work on Affirmation; office conference with Attorney Mervis regarding hearing dates; review Judge Littlefield's calendar; docket hearing and due dates.	1.20
10/05/2017	HDM	Work on opposition papers.	4.00
10/06/2017	KB	Office conference with Attorney Mervis; continued work on Application to Employ, Declaration, Response to Motion, Draft Application to Shorten time; conflict checks.	4.20
10/06/2017	DRN	Telephone conference with client regarding status of matter; Review submissions in response to trustee's motion to dismiss/convert; Consider strategy for handling action going forward in light of status	1.30

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		of debtor, status of motion proceedings.	
10/06/2017	JWO	Conference with Attorney Mervis regarding matter	0.30
10/09/2017	KB	Office conferences with Attorney Mervis; revisions to Application to Employ; finalize; compile exhibits; scan and e-file	1.50
10/09/2017	KB	Office conference with Attorney Mervis; revise Shorten Time Application; draft proposed Order; scan and e-file.	1.20
10/09/2017	KB	Office conference with Attorney Mervis; revise Response to UST Motion; compile exhibits; scan and e-file.	0.90
10/09/2017	HDM	Final review of application. Final review of opposition. Prepare for hearing on 10/11/17.	1.00
10/09/2017	HDM	Continue work on motion papers.	1.00
10/10/2017	HDM	Prepare for meeting.	0.30
10/11/2017	HDM	Work on discovery documents. Attend hearing in Albany.	3.90
10/11/2017	HDM	Round trip travel to attend hearing in Albany. (4 hours round trip, billed at 50%)	2.00
10/13/2017	KB	Office conference with Attorney Mervis regarding Order; revise Order; e-mail to US Trustee for review.	0.60
10/13/2017	HDM	Various calls and e-mails; work on discovery; conference with IRW	1.00
10/13/2017	DRN	Draft demand to M&T bank for discovery; Draft demand to Debtor for discovery.	1.70
10/16/2017	KB	Approval of proposed Order from U.S. Trustee.	0.10
10/16/2017	KB	Office conference with Attorney Mervis regarding proposed Order; telephone call to Chambers.	0.20
10/16/2017	DRN	Draft discovery demands to M&T Bank; Draft discovery demands to Debtor; Emails to attorneys Brennan and Weiskopf regarding discovery demands.	1.70
10/17/2017	DRN	Emails from and to RWeiskopf regarding discovery demands to Vellano; Consider revisions to order appointing examiner.	0.50
10/18/2017	KB	Work on Examiner Order.	0.60
10/18/2017	DRN	Review emails from clients regarding questions about memo to unsecured creditors committee; Review memo to unsecured creditors committee regarding status of matter.	0.10
10/19/2017	HDM	Work on discovery demands	1.00
10/19/2017	DRN	Emails to and from attorney Penpraze regarding order appointing examiner; Emails to and from attorneys for all parties regarding proposed draft of order appointing examiner and requested revisions thereto; Emails to and from attorney Weiskopf regarding discovery demands; Emails to and from attorney Brennan regarding examiner fees carve out.	0.50
10/20/2017	KB	Office conference with Attorney Norton regarding Examiner Order and requested revisions.	0.10
10/20/2017	HDM	Conference with Frank B., conference with Roland W; conference with Lee W; conference call with client.	1.30

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10/20/2017	DRN	Review emails from attorneys for parties regarding revisions to order appointing examiner; Revise order appointing examiner	0.60
10/23/2017	DRN	Emails from and to attorneys for parties regarding revised order directing trustee to appoint examiner.	0.20
10/24/2017	KB	Office conference with Attorney Mervis regarding proposed Order.	0.10
10/24/2017	HDM	Review changes to order.	0.30
10/24/2017	DRN	Emails from attorney Brennan regarding response to discovery demands.	0.20
10/25/2017	KB	Finalize Order; scan and upload to Court.	0.30
10/26/2017	HDM	Various calls and e-mails in preparation for return date - related to examiner.	0.70
10/28/2017	KB	Order signed appointing HHK as attorneys; transfer all prolaw documents into new file.	0.50
10/30/2017	HDM	Prepare for next hearing.	0.40
10/30/2017	DRN	Review emails from FBrennan regarding discovery demands; Review 30+ documents provided by attorney Brennan in response to discovery demand; Review balance sheets and operating reports provided by attorney Weiskopf in response to discovery demands; Telephone conference with attorney Brennan regarding document production.	4.10
10/31/2017	KB	Office conference with Attorney Mervis; revisions to Affirmation; finalize; compile exhibit; scan and e-file; office conference with Attorney Norton.	1.00
10/31/2017	HDM	Conference with Donato and conference with Woodard	1.50
10/31/2017	HDM	Work on submission.	1.00
10/31/2017	DRN	Review and revise affirmation in support of motion to dismiss, convert or appoint 1104 trustee; Review emails to and from attorney Brennan regarding amounts due and owing to M&T bank.	0.50
11/01/2017	HDM	Attend Hearing; various conferences in Albany.	2.70
11/01/2017	HDM	Round trip travel to Albany, NY. (4 hours round trip, billed at 50%)	2.00
11/02/2017	DRN	Telephone conference with DCulbertson regarding status of action; Emails to and from members of Unsecured Creditors Committee regarding status of action; Review bank statements provided by Vellano.	2.20
11/10/2017	DRN	Review papers submitted by Vellano in further support of its motion to approve 363 sale.	0.50
11/13/2017	DRN	Research case law governing Debtor's burden of proof on motion to approve 363 sale.	1.00
11/14/2017	DRN	Draft response to Debtor's supplement to motion to approve 363 sale; Research case law in connection with drafting response to Debtor's supplement to motion to approve 363 sale; Emails to and from clients regarding status of action.	3.50
11/16/2017	KB	Office conference with Attorney Mervis; finalize, scan and e-file Response; office conference with Attorney Norton; run bankruptcy	0.50

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	calendar for hearing time; docket.			
DRN	Review emails from trustee regarding d		0.80	
HDM	Various conferences regarding next ste	0.40		
DRN	N Review motion papers filed by Vellano, M&T Bank, and Trustee in preparation for arguing in opposition to motion to approve 363 sale.			
DRN	Round trip travel to Albany, NY to atter round trip, billed at 50%)	nd motion term. (4 hours	2.00	
DRN	approve 363 sale; Telephone conference motion to approve 363 sale; Emails to a motion to approve 363 sale; Draft emails	e with client regarding nd from clients regarding to attorneys for parties	1.30	
DRN			0.20	
DRN	Review emails from and to clients regard	ding status of matter.	0.10	
DRN	regarding status of action, strategy for h motion, Weiskopf fee application, and m	nandling response to lift-stay notion to convert/dismiss;	1.10	
KB	Finalize letter to Chambers; scan and e-file.		0.30	
KB	Office conference with Attorney Mervis regarding hearing; prep file 0. for hearing.		0.50	
HDM	Attend Hearing in Albany. (4 hours round	nd trip, billed at 50%)	2.00	
DRN	Review and reply to email from client regarding status of action.		0.10	
DRN	Draft motion for award of fees. 1.60			
DRN	Revise fee application; Research statutes and rules governing fee application; Emails to and from trustee regarding fee application.			
DRN	Revise fee application; Email trustee res	garding fee application.	0.30	
			Total Fees:	\$21,350.00
•	LAWYER	SUMMARY		
Co	rey R. Barklow	1.00 hours at \$200.00/hr	200.00	
Kr	stie Blakeslee 1	8.00 hours at \$85.00/hr	1,530.00	
Ha	rvey D. Mervis 3	1.30 hours at \$300.00/hr	9,390.00	
Da	niel R. Norton 3	3.80 hours at \$300.00/hr	10,140.00	
Jar	nes W. Orband	0.30 hours at \$300.00/hr	90.00	
	HDM DRN	363 sale; Telephone conference with tramotion to approve 363 sale. HDM Various conferences regarding next steen DRN Review motion papers filed by Vellano, preparation for arguing in opposition to a Argue in opposition to motion to approve 363 sale; in opposition to a Argue in opposition to a Argue in opposition to motion to approve 363 sale; Draft email regarding 363 sale; Telephone conference motion to approve 363 sale; Draft email regarding 363 sale; Telephone conference motion to approve 363 sale. DRN Review emails from attorneys for particular denying motion to approve 363 sale. DRN Review emails from and to clients regard motion to approve 363 sale. DRN Review emails from and to clients regard regarding status of action, strategy for himotion, Weiskopf fee application, and motion, Weiskopf fee application, and motion, Weiskopf fee application, and motion approve 363 sale. KB Finalize letter to Chambers; scan and e-KB Office conference with Attorney Mervifor hearing. HDM Attend Hearing in Albany. (4 hours round DRN Review and reply to email from client response fee application; Research statute application; Emails to and from trustee response fee application; Email trustee resp	DRN Review emails from trustee regarding debtor's motion to approve 363 sale; Telephone conference with trustee regarding debtor's motion to approve 363 sale. HDM Various conferences regarding next steps. DRN Review motion papers filed by Vellano, M&T Bank, and Trustee in preparation for arguing in opposition to motion to approve 363 sale. Argue in opposition to motion to approve 363 sale. DRN Round trip travel to Albany, NY to attend motion term. (4 hours round trip, billed at 50%) DRN Telephone conference with attorney Penpraze regarding motion to approve 363 sale; Telephone conference with client regarding motion to approve 363 sale; Draft email to attorneys for parties regarding 363 sale; Draft email to attorneys for parties regarding 363 sale; Draft email to attorneys for parties regarding 363 sale; Draft email to attorneys for parties regarding motion to approve 363 sale. DRN Review emails from attorneys for parties regarding proposed order denying motion to approve 363 sale; Review proposed order denying motion to approve 363 sale. DRN Review emails from and to clients regarding status of matter. DRN Telephone conference with unsecured creditor's committee regarding status of action, strategy for handling response to lift-stay motion, Weiskopf fee application, and motion to convert/dismiss; Telephone conference with attorney Penpraze regarding hearing on pending motions. KB Finalize letter to Chambers; scan and e-file. KB Office conference with Attorney Mervis regarding hearing; prep file for hearing. HDM Attend Hearing in Albany. (4 hours round trip, billed at 50%) DRN Review and reply to email from client regarding status of action. DRN Draft motion for award of fees. DRN Revise fee application; Research statutes and rules governing fee application; Emails to and from trustee regarding fee application. **LAWYER SUMMARY** Corey R. Barklow 1.00 hours at \$200.00/hr Revise fee application; Email trustee regarding fee application.	DRN Review emails from trustee regarding debtor's motion to approve 363 sale; Telephone conference with trustee regarding debtor's motion to approve 363 sale. HDM Various conferences regarding next steps. 0.40 DRN Review motion papers filed by Vellano, M&T Bank, and Trustee in preparation for arguing in opposition to motion to approve 363 sale. Argue in opposition to motion to approve 363 sale. DRN Round trip travel to Albany, NY to attend motion term. (4 hours round trip, billed at 50%) DRN Telephone conference with attorney Penpraze regarding motion to approve 363 sale; Emails to and from clients regarding motion to approve 363 sale; Draft email to attorneys for parties regarding 363 sale; Telephone conference with court to argue motion to approve 363 sale. DRN Review emails from attorneys for parties regarding proposed order denying motion to approve 363 sale. DRN Review emails from attorneys for parties regarding proposed order denying motion to approve 363 sale. DRN Review emails from and to clients regarding status of matter. 0.10 DRN Telephone conference with unsecured creditor's committee regarding status of action, strategy for handling response to lift-stay motion, Weiskopf fee application, and motion to convert/dismiss; Telephone conference with attorney Penpraze regarding hearing on pending motions. KB Finalize letter to Chambers; scan and e-file. 0.30 KB Office conference with Attorney Mervis regarding hearing; prep file for hearing. HDM Attend Hearing in Albany. (4 hours round trip, billed at 50%) 2.00 DRN Review and reply to email from client regarding status of action. 0.10 DRN Draft motion for award of fees. 1.60 DRN Revise fee application; Research statutes and rules governing fee application; Emails to and from trustee regarding fee application. 0.30 Total Fees: **LAWYER SUMMARY** Corey R. Barklow 1.00 hours at \$200.00/hr 20.000 Kristie Blakeslee 18.00 hours at \$300.00/hr 9,390.00 Janiel R. Norton 33.80 hours at \$300.00/hr 10,140.00

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	Total hours: 84.40		
COSTS			
11/09/2017	Mileage Expense To/From Albany \$148., 278 Miles @.535 cents per mile (10/11/17)	148.00	
11/09/2017	Mileage Expense - To/From Albany \$148., 278 Miles @.535 cents per mile (11/01/17)	148.00	
11/09/2017	Parking	7.00	
12/01/2017	Mileage Expense - To/From Albany, 281 miles @.535 cents per mile (11/20)	150.33	
12/01/2017	Parking	8.00	
01/02/2018	Travel (Out-of-Town) To/From Albany \$148.74, 278 miles @.535 per mile, \$25.00 parking, \$40.00 meals (12/21)	213.72	
02/05/2018	Pacer Service Center Search	19.20	
02/05/2018	Pacer Service Center Search	35.90	
		Total Costs:	\$730.15
	Tota	l Current Billing_	\$22,080.15
	Tota	l Amount Due	\$22,080.15

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Beginning	Balance:	
Ending	Balance:	